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Colonial Stock Transfer, Inc.
August 14, 2007

Gottaplay Interactive, Inc.
Matter of Rule 144 & Opinion of Counsel

Application of Rule 144

Rule 144 was adopted by the Securities and Exchange Commission (the "Commission") as a non-exclusive safe-harbor to the statutory exemption provided by Section 4(1) of the 1933 Act.

To meet the requirements of Rule 144, a seller of restricted securities must be able to demonstrate that it has fully complied with each and every requirement set forth in the Rule.

Overall, Rule 144 permits the resale of restricted securities if all of the conditions of the Rule are met. Among those conditions are: (i) that the issuer be current in its filings with the Commission; (ii) that all restricted securities sold pursuant to the Rule be beneficially owned for a period of at least one year; (iii) that, subject to certain exceptions, the number of Shares being sold not exceed one percent of the outstanding Shares of that class; (iv) that the sale of such Shares be effected in non-solicited transactions (paragraphs (f) and (g) of the Rule); and (v) that the Seller file with the Commission a notice of proposed sale on Form 144 with respect to his proposed sale.

First, I note that the Company's common stock is registered under Section 12(g) of the Securities Exchange Act of 1934 (the "1934 Act"). In that connection I also note that the Company does not appear delinquent in meeting its periodic filing obligations under Section 13 of the 1934 Act. On this basis and after reviewing the requirements of Rule 144, I am of the opinion that the Company has satisfied the "current public information" requirements of Rule 144(c).

Second, the Seller has assured me that it has held the Shares for a period in excess of one (1) year from the date at which the Shares were acquired and the date at which all consideration was given to the Company. As a result, the Shares were fully paid for, validly issued, and are non-assessable and the Seller has satisfied the holding period requirements set forth in Rule 144(d).

Third, the Seller has also assured me that it has not sold any other Shares during the preceding three month period. Further, given that the Company has 31,101,170 shares outstanding, the proposed public resale of the shares will not be in excess of the maximum allowed under the volume limitations of Rule 144(e). Thus the requirements of Rule 144(e) have been satisfied.

Fourth, I have received a written representation from the Seller to the effect that its sale complied with the requirements of paragraphs (f) and (g) of Rule 144 of Rule 144. Further, I have received a written assurance from the broker that the sale was effected in a "broker's transaction" also in conformity with paragraphs (f) and (g) of the Rule.

Fifth, I have received a copy of the Form 144 which, I understand, the Seller has filed with two counterpart copies with the Commission on a timely basis. This will serve to satisfy Rule 144(h).

Sixth, I have been assured by the Seller that it has a *bonafide* intention to sell the Shares. This serves to fully satisfy the requirements of Rule 144(i).